# SUPREME COURT OF THE UNITED STATES,

## No. 126.

ISAAC ROACH, TREASURER OF THE MINT OF THE UNITED STATES OF AMERICA, PL'FF IN ERROR,

vs.

THE COUNTY OF PHILADELPHIA.

IN ERROR TO THE SUPREME COURT OF THE STATE OF PENNSYLVANIA.

Pleas before the honorable John Bannister Gibson, chief justice of the supreme court of Pennsylvania, and his associates, justices of the said court, at a supreme court in and for the eastern district, at Philadelphia, of the term of March, 1844, No. 81, it is thus contained:

COUNTY OF PHILADELPHIA
vs.
ISAAC ROACH, treasurer of the mint of the United States of America.

*Supreme court of the eastern district of Pennsylvania, of March term*, 1844.

It is agreed that this action be entered of record as upon a summons issued, and returned served; that a declaration in assumpsit for money had and received, to the use of the plaintiff, be considered as filed, and a plea of non assumpsit pleaded; and that all possible defects in the pleadings be mutually waived for the purpose of obtaining the judgment of the court upon certain undisputed facts, which are to be taken, and in the nature of a special verdict, as follows:

G. M. DALLAS,
*For county Comm'rs.*
JAS. HANNA,
*Att'y for Guard's of Poor.*
EDW. OLMSTED,
*Att'y for the Mayor of Philadelphia.*
H. M. WATTS,
*Att'y of U. S. E. D. P. & for the Def't.*
*Special verdict.*

And now, to wit, April 15th, A. D. 1844, the jury impannelled, sworn, and affirmed, in the above cause, come, &c., and, upon their oaths and affirmations, do find as follows, to wit:

J. & G. S. Gideon, printers.

That, under the provisions of the act of the general assembly of the State of Pennsylvania, entitled "An act relative to taxes on certain real estate in the city and county of Philadelphia," passed the 3d February, A. D. 1824, or some other act of said State, there have been regularly assessed, by the duly appointed assessors, certain county, State, and poor taxes for the year 1843, amounting to six hundred and sixty dollars; and, by the same authority, certain city taxes for the same year, amounting to two hundred and seventy dollars.

These taxes have been assessed upon a certain marble building and lot of ground upon which the same is erected, situate in Chesnut street, between Thirteenth and Broad streets, in the city of Philadelphia, being one hundred and fifty feet on Chesnut street, and extending two hundred feet on Juniper street to Olive street. The house and lot aforesaid is the property of the United States of America; and the same has been erected and used by the United States from the time of its completion, under the Constitution and laws of the United States, as a mint for coining money, regulating the value thereof, and of foreign coin, and for fixing the standards for weights and measures, and is now used for that purpose. And the question is, whether the estate belonging as aforesaid, and used as aforesaid, for the purposes as aforesaid, is subject to the assessment and payment of taxes as aforesaid.

And the jurors, being ignorant of the law in respect to the same, have found the above stated facts; so that, if the law upon the same be with the plaintiff, they do find for the plaintiff, the amount to be ascertained, and settled, and distributed, according to the rights of the respective parties by the court; and if the law upon the same be with the defendant, then they do find for the defendant; and so they say all, &c.

And now, September 10, 1844, at nisi prius, it is considered and adjudged by the court here, that the said county of Philadelphia recover against the said Isaac Roach, as well the sum of nine hundred and thirty dollars, lawful money, in due form assessed, for their damages which they had sustained by occasion of the non-performance of the promises and assumptions aforesaid of the said Isaac Roach, as the sum of twelve dollars lawful money aforesaid, by the court now here adjudged to the said county of Philadelphia for their costs and charges by them about their suit in this behalf expended.

And now, September 11, 1804, affidavit and recognizance sur certificate to supreme court, in banc, being filed, the case is accordingly certified to the said supreme court, in banc, agreeably to the provisions of the act of assembly of the commonwealth of Pennsylvania, in such case made and provided.

And now, March 25, 1845, comes the said Isaac Roach, by H. M. Watts, esquire, his attorney, and says, that in the record and proceedings aforesaid, and also in giving the judgment aforesaid, there is manifest error in this, to wit, that the matters therein contained are not sufficient, in law, for the said county to have and maintain their aforesaid action thereof against the said Isaac Roach. There is also error in this,

to wit, that by the record aforesaid, it appears that the judgment aforesaid, in form aforesaid given, was given for the said county against the said Isaac Roach; whereas, by the law of the land, the said judgment ought to have been given for the said Isaac Roach against the said county. And the said Isaac Roach prays that the judgment aforesaid, for the errors aforesaid, and other errors in the record and proceedings aforesaid, may be reversed, annulled, and altogether held for nothing; and that he may be restored to all things which he hath lost by occasion of the said judgment, &c.

And now, March 31, 1845, come before the said supreme court the parties aforesaid, by their attorneys aforesaid: whereupon, as well the record and proceedings aforesaid, and the judgment given in form aforesaid, as the matters aforesaid, by the said Isaac Roach, above for error assigned, being seen and fully understood by the said court now here, and mature deliberation had thereupon: for that, it appears by the said court now here, that there is no error, either in the record and proceedings aforesaid; therefore it is considered, that the judgment aforesaid, given in form aforesaid, be in all things affirmed. And it is further considered, that the said county of Philadelphia do recover against the said Isaac Roach, as well their damages aforesaid, as also ten dollars adjudged to them by the said court now here, for their damages, costs, and charges which they have sustained by occasion of the delay of execution of the judgment aforesaid by means of the prosecutions of the said writ of error; and the said Isaac Roach, in mercy, &c.

*Docket entries, March term*, 1844.

Dallas, for city commissioners; Hanna, for guardians of the poor; Olmsted, for mayor, &c., of Philadelphia; H. M. Watts, for United States.

COUNTY OF PHILADELPHIA
vs.
ISAAC ROACH, treasurer of the mint of the United States of America. } 81

Amicable action case entered by agreement, filed April 22d, 1844, and, by said agreement, action to be entered as upon a summons issued, and returned served; that a declaration in assumpsit for money had and received, to the use of the plaintiff, be considered as filed, and a plea of non assumpsit pleaded; and that all possible defects in the pleadings be mutually waived for the purpose of obtaining the judgment of the court upon certain undisputed facts which are to be taken, and in the nature of a special verdict. Special verdict attached to agreement.

Sep. 9, 1844. At nisi prius, before Sergeant, J., argued.
10, " Judgment for plaintiff.
11, " Affidavit and recognizance, sur certificate, to supreme court in banc, filed, and case certified to supreme court in banc.

That, under the provisions of the act of the general assembly of the State of Pennsylvania, entitled "An act relative to taxes on certain real estate in the city and county of Philadelphia," passed the 3d February, A. D. 1824, or some other act of said State, there have been regularly assessed, by the duly appointed assessors, certain county, State, and poor taxes for the year 1843, amounting to six hundred and sixty dollars; and, by the same authority, certain city taxes for the same year, amounting to two hundred and seventy dollars.

These taxes have been assessed upon a certain marble building and lot of ground upon which the same is erected, situate in Chesnut street, between Thirteenth and Broad streets, in the city of Philadelphia, being one hundred and fifty feet on Chesnut street, and extending two hundred feet on Juniper street to Olive street. The house and lot aforesaid is the property of the United States of America; and the same has been erected and used by the United States from the time of its completion, under the Constitution and laws of the United States, as a mint for coining money, regulating the value thereof, and of foreign coin, and for fixing the standards for weights and measures, and is now used for that purpose. And the question is, whether the estate belonging as aforesaid, and used as aforesaid, for the purposes as aforesaid, is subject to the assessment and payment of taxes as aforesaid.

And the jurors, being ignorant of the law in respect to the same, have found the above stated facts; so that, if the law upon the same be with the plaintiff, they do find for the plaintiff, the amount to be ascertained, and settled, and distributed, according to the rights of the respective parties by the court; and if the law upon the same be with the defendant, then they do find for the defendant; and so they say all, &c.

And now, September 10, 1844, at nisi prius, it is considered and adjudged by the court here, that the said county of Philadelphia recover against the said Isaac Roach, as well the sum of nine hundred and thirty dollars, lawful money, in due form assessed, for their damages which they had sustained by occasion of the non-performance of the promises and assumptions aforesaid of the said Isaac Roach, as the sum of twelve dollars lawful money aforesaid, by the court now here adjudged to the said county of Philadelphia for their costs and charges by them about their suit in this behalf expended.

And now, September 11, 1804, affidavit and recognizance sur certificate to supreme court, in banc, being filed, the case is accordingly certified to the said supreme court, in banc, agreeably to the provisions of the act of assembly of the commonwealth of Pennsylvania, in such case made and provided.

And now, March 25, 1845, comes the said Isaac Roach, by H. M. Watts, esquire, his attorney, and says, that in the record and proceedings aforesaid, and also in giving the judgment aforesaid, there is manifest error in this, to wit, that the matters therein contained are not sufficient in law, for the said county to have and maintain their aforesaid action thereof against the said Isaac Roach. There is also error in this,

to wit, that by the record aforesaid, it appears that the judgment aforesaid, in form aforesaid given, was given for the said county against the said Isaac Roach; whereas, by the law of the land, the said judgment ought to have been given for the said Isaac Roach against the said county. And the said Isaac Roach prays that the judgment aforesaid, for the errors aforesaid, and other errors in the record and proceedings aforesaid, may be reversed, annulled, and altogether held for nothing; and that he may be restored to all things which he hath lost by occasion of the said judgment, &c.

And now, March 31, 1845, come before the said supreme court the parties aforesaid, by their attorneys aforesaid: whereupon, as well the record and proceedings aforesaid, and the judgment given in form aforesaid, as the matters aforesaid, by the said Isaac Roach, above for error assigned, being seen and fully understood by the said court now here, and mature deliberation had thereupon: for that, it appears by the said court now here, that there is no error, either in the record and proceedings aforesaid; therefore it is considered, that the judgment aforesaid, given in form aforesaid, be in all things affirmed. And it is further considered, that the said county of Philadelphia do recover against the said Isaac Roach, as well their damages aforesaid, as also ten dollars adjudged to them by the said court now here, for their damages, costs, and charges which they have sustained by occasion of the delay of execution of the judgment aforesaid by means of the prosecutions of the said writ of error; and the said Isaac Roach, in mercy, &c.

*Docket entries, March term*, 1844.

Dallas, for city commissioners; Hanna, for guardians of the poor; Olmsted, for mayor, &c., of Philadelphia; H. M. Watts, for United States.

COUNTY OF PHILADELPHIA
vs.
ISAAC ROACH, treasurer of the mint of the United States of America. } 81

Amicable action case entered by agreement, filed April 22d, 1844, and, by said agreement, action to be entered as upon a summons issued, and returned served; that a declaration in assumpsit for money had and received, to the use of the plaintiff, be considered as filed, and a plea of non assumpsit pleaded; and that all possible defects in the pleadings be mutually waived for the purpose of obtaining the judgment of the court upon certain undisputed facts which are to be taken, and in the nature of a special verdict. Special verdict attached to agreement.

Sep. 9, 1844. At nisi prius, before Sergeant, J., argued.
10, " Judgment for plaintiff.
11, " Affidavit and recognizance, sur certificate, to supreme court in banc, filed, and case certified to supreme court in banc.

Mar. 25, 1845. Assignment of errors filed.
31, " Argued in supreme court in banc.
" " " Judgment affirmed.
April 12 " Recognizance for writ of error to the Supreme Court of the United States taken and filed.
17 " Writ of error to Supreme Court of the United States brought into office.

I certify the above and foregoing to be a true, full, and accurate copy of the whole record, docket entries, and proceedings, in above case, in which the county of Philadelphia are plaintiffs, and Isaac Roach, treasurer of the mint of the United States of America, is defendant.

In testimony whereof, I have hereunto subscribed my name, and affixed the seal of the said supreme court, at Philadelphia, this
[L. S.] twenty-ninth day of October, in the year of our Lord, one thousand eight hundred and forty-five.

J. SIMON COHEN, *Prothonotary.*

To the honorable the chief justice and his associate justices of the Supreme Court of the United States, at the city of Washington, within named.

The record and proceedings in the plea within mentioned, with all things touching the same, so full and entire as before us they remain, we certify and send, together with this writ, as within we are commanded.

JOHN B. GIBSON,
MATTON C. ROGERS,
JNO. KENNEDY,
THO. SERGEANT.

*United States, eastern district of Pennsylvania, sct:*

[L. S.] The President of the United States to the judges of the supreme court of Pennsylvania, greeting:

Because that, in the record and process, and also in the rendering of judgment in a suit before you, between the county of Philadelphia, plaintiff, and Isaac Roach, treasurer of the mint of the United States of America, defendant, in a plea of trespass on the case, &c., a manifest error has intervened, to the great damage of the said defendant as in his complaint has been stated; and as it is just and proper that the error, if any there be, should be corrected in due manner, and that full and speedy justice should be done to the parties aforesaid in this behalf: You are hereby commanded that, if judgment thereof be given, then under your seal, you do distinctly and openly send the record and process in the suit aforesaid, with all things concerning them and this writ, so that you have the same before the chief justice and associate justices of the Supreme Court of the United States, at the city of Washington, being the seat of National Government, on the first Monday of December next, that the record and process aforesaid being inspected, they may cause to be done thereupon what of right ought to be done.

Witness the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, at Philadelphia, this fifth day of March, A. D. one thousand eight hundred and forty-five, and in the sixty-ninth year of the independence of the said United States.

FRA. HOPKINSON,
*Cl'k Circuit Court.*

Allowed by

R. B. TANEY,
*Chief Justice of the Supreme Court.*

Filed, 24th Nov., 1845.